



# FOREST TAX & STEWARDSHIP NEWS



Fall 2003

Volume 1, No. 3



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## Wildfire Hazards in the Wildland-Urban Interface

*Wisconsin is no stranger when it comes to wildfire activity. An average of 1,600 wildfires occur each year, destroying dozens of structures and threatening to burn hundreds more. Whether started by humans or by lightning, fire is a necessary and inevitable occurrence that helps to maintain the beauty and health of our forests. The possibility of excluding fire from the wildlands is simply not possible. Today, more and more people are moving into wildland areas without adapting to the dangers that exist around them.*

### The Wildland-Urban Interface Dilemma

A unique wildfire danger exists where structures (urban fuels) are built in areas of highly flammable vegetation (wildland fuels), creating a condition called the wildland-urban interface (WUI). The WUI can be a lone house in the middle of a forest, subdivision on the edge of a pine plantation, or even homes surrounded by grassland. The addition of structures in areas that have been historically known to burn, interrupts the natural cycle of wildfires and creates a situation where structures can potentially become just another piece of burnable fuel in the event of a wildfire.

### Firefighters' Roles

There is great concern to fire officials when homes are built in areas of highly flammable vegetation, especially when the structures themselves are made of flammable materials. The concern increases when homes are built in remote areas or when roads and driveways are narrow or sandy, which may make it impossible for emergency vehicles to get to homes.

Unfortunately, even though housing in the WUI is increasing, the number of available firefighters and equipment is not increasing at the same rate. Often times, firefighters in fire-prone areas are



working as volunteers and may not be fully aware of the potential problems in a community they are helping try to protect. These firefighters may also be expected to know how to evacuate communities and fight structure fires as well as wildland fires all in the same day. That kind of demand requires a higher level of training which may not always be available.

In general it seems that wildfire is viewed as a sinister force that knowingly destroys life and property. And people think that if a fire should happen, structural or wildland, there is going to be a fire truck parked around the corner waiting to save the helpless victim. We realize that neither of these is true and we need to communicate that to the public. Roles need to be redefined so that firefighters and homeowners become partners.

Through redefined roles, homeowners and fire officials form a partnership to increase safety in the WUI. In this situation, homeowners take principle responsibility for assuring low home ignitability. Fire officials provide technical assistance as well as emergency response. The ideal situation is for homes to be designed, built, and maintained to withstand a wildfire without the intervention of the fire department.

### The Right Stuff

Conditions must be just right for a wildfire to start and spread. In Wisconsin, the main components of fire are weather, available fuels, and human behavior. These components affect (1) the likelihood of a fire start, (2) speed and direction at which a fire will travel, (3) intensity at which a wildfire burns, and (4) the ability to control and extinguish a wildfire. Although weather cannot be changed, fuels (vegetation and structures) and human behavior can be modified. Consequently, many of our opportunities in reducing the wildfire threat lie in proper management and manipulation of wildland vegetation and in changing our behavior.

When thinking of modifying your home to be compatible with the surrounding wildland, there are three main topics to consider: 1) The structure itself - how flammable is your home? 2) The surrounding vegetation - how easily could a fire spread from the adjacent vegetation to your home? 3) Access - would fire fighters be able to get to your home if there were a fire in the area?

### The Home Ignition Zone

The Home Ignition Zone is an area of modified vegetation extending 100 feet beyond each side of all structures on your property. The Zone provides enough distance between structures and a wildfire to go from a situation where fire can easily spread to structures, to a situation where the vegetation around a home has been modified enough to become a fuel break. This would increase the chance of structures being able to survive a wildfire without outside help. Within this Zone, are three main areas where fuel reduction efforts should be concentrated:

#### The Structure and Just Beyond

Start by looking at the structures themselves. Remember that anything attached to the structure is part of the structure. Roofs, rain gutters, and decks are natural traps for leaves, pine needles, and embers from a fire. These areas should be kept free of all material that could allow an ember to smolder and start a fire. Do not store flammable materials or allow debris to fill in under decks and overhangs. Chimneys, eaves, and vents should be kept covered with wire mesh to keep embers from blowing into structures.

The first 3 to 5 feet around structures and wooden fences should be kept free of all vegetation, living and dead. Think of this as the "No Grow Zone." You may want to consider filling in these areas with decorative stone or some other non-flammable material.

#### Defensible Space

The area within approximately 30 feet around all structures is thought of as your home's Defensible Space. If modified properly, this area can keep low intensity surface fire from reaching structures. It can also provide a relatively safe area for firefighters to work in if they are able to help protect your home. This area should be kept mowed short, raked free of fallen leaves and needles, and green throughout the growing season. Plantings should

be carefully spaced and have more fire-resistive qualities. Remember that deciduous plants, shrubs, and trees are generally more fire-resistive than evergreens. Create fuel breaks by incorporating gravel, rock, brick, paving or a water feature into your landscape design. Keep all tree limbs pruned back at least 10 feet from all structures. Prune conifers up to at least 10 feet from the ground. Keep firewood and other flammable materials out of this zone.

### Outlying Areas

This zone extends out 30 to 100 feet beyond structures. Trees in this zone should be at least 10 feet apart and taller trees should have all limbs pruned within six feet of the ground. Remove all dead or dying limbs throughout tree canopies. Remove dead, dying, and diseased trees from this area. Talk to your neighbors. Wildfire doesn't understand property boundaries. By working with others in your neighborhood to manage wildland fuels, fire risk can decrease even further.

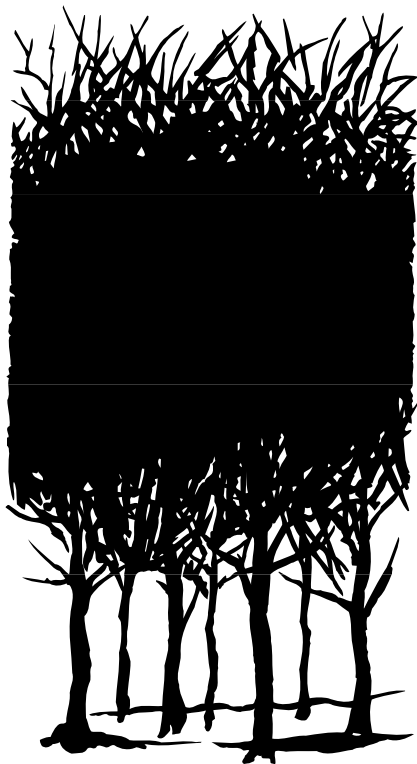
### The Importance of Maintenance

Once you have reduced fuels in your Home Ignition Zone, you must maintain the area or risk losing the benefit of its protection. Keep a schedule of seasonal maintenance where roofs and gutters are cleaned and leaves and needles are raked. Remember that spring is when most wildfires occur in Wisconsin; clean up at this time of year is essential.

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## Some Things to know when Selling Your Managed Forest Law Land



Many landowners are not familiar with the requirements of the Managed Forest Law (MFL) when you sell land that is enrolled in this law. If the sale of land will result in the dividing/partitioning of your MFL entry consult with the DNR Forester for your county first. In many, but not all, cases dividing/partitioning of a tax law entry will result in the withdrawal of part or all of the entry that is sold or the land retained by the seller. In both cases there are withdrawal penalties to be paid if the dividing of the land does meet the requirements of the MFL.

What are the requirements? The seller of the land is to notify the DNR Forester for their county by submitting a Notice of Conveyance and Petition for Transfer with 10 days after the land has been sold. A \$20 transfer fee must accompany the form and whether the buyer or seller pays for this should be part of the sale negotiations. The new owner is obligated to carry out the management plan prepared and signed by the previous landowner. The DNR Forester may revise the plan if it is mutually agreed upon. The new

owner of MFL lands may request an adjustment of the "open" or "closed" to the public designation at the time of transfer by writing a note on the form.

Besides the form the following must apply for a legal MFL transfer:

- The transfer involves the entire MFL entry.
- One complete contiguous "parcel" of land. (A MFL entry may contain more than one contiguous parcel of land.)
- The transfer of all of an MFL entry within a "legal description," as long as it meets the minimum requirements for the law (at least 10 acres in size and at least 80% productive).
- Splitting an entry within a legal description through sale will result in the withdrawal for both owners of the divided entry. Many times the sale of land can get complex and it is always a good idea to talk to the DNR Forester to ensure that your sale will not result in withdrawal penalties.

### Property Taxes from 1996 to 2002 on Forest, Swamp and Waste Land

Many landowners in the Managed Forest or Forest Crop Law have some awareness of what property taxes are for "Forest, Swamp and Waste" land. The property taxes on these lands have increased dramatically due to the implementation of the use value assessments on farmland. The Department of Revenue has published numbers associated with property tax changes from 1996 to 2002. These figures show that during this period the assessed value increased on "Swamp " Waste" land 689%. Overall the value of this land was still 7<sup>th</sup> out of the 7 categories (The seven categories are "Residential" "Commercial," "Manufacturing," "Swamp and Waste," "Forest," "Agricultural" land and "Other,"

which is agricultural buildings for the most part) for 1996 and 2002, that Revenue considers but the increase in the percentage was number 1 for the time period. "Forest" land had the second highest increase in assessed valuation for the same period 300%. However, "Forest" land was 6<sup>th</sup> in 1996 and 4<sup>th</sup> in 2002 on the list of total assessed values.

Property taxes on these two classifications also had the number one and two increases of the seven categories. "Swamp and Waste" land again had the largest percentage increase of 600%. "Forest" land property taxes increased 244% during the same period. In 1996 swamp and wasteland was 7<sup>th</sup> in property taxes collected and 7<sup>th</sup> in 2002. The increase in "Forest" land moved it from 6<sup>th</sup> place in 1996 to 5<sup>th</sup> place in 2002 for property taxes collected.

What does all this mean for the any entry in the tax laws? It will mean higher acreage share payments when a new rate is calculated in 2008 by the department of Revenue. It also means that the penalty for withdrawing lands from the tax laws will also be higher in the future. Planning what the landowner wants for their property will be even more important. If the increase in both of these two areas, assessed value and property taxes collected, continue then forest land could move into third place for both areas with swamp and waste land also moving up the charts.

### Closed Lands in the Managed Forest Law

The recent proposal to modify the Managed Forest Law in Assembly Bill 323 has shown that not all landowners understand the current law. The current Managed Forest Law allows a landowner to close 80 acres or two entire government or fractional lots within a municipality. The law allows no more than that. In fact our lawyers tell us that allowing landowners to close more than 80 acres in a municipality (or two entire government or fractional lots) when



they purchase more closed MFL land within the same municipality should not be allowed. The amount of MFL acreage acquired will not matter because all landowners will be allowed no more than 80 acres of closed land (or two entire government or fractional lots) per municipality.

Our lawyers opinion is that it would be inconsistent with the provisions of §77.83 (1) to allow a landowner to in effect close more than 80 acres in any municipality by purchasing additional MFL land. §77.82 (1) (b) describes the conditions under which an addition to MFL land may be closed. Allowing a landowner to close more than 80 acres under the above scenario would not be consistent with §77.83 (1) (b). Further, §77.83 (1) (c) reinforces the restriction that no landowner should be allowed to close more than 80 acres or two entire government or fractional lots in any municipality.

Currently there are some landowners that have more than 80 acres (or two entire government or fractional lots) in the same municipality under the Managed Forest Law. These landowners will be allowed to continue to keep their lands closed because the Managed Forest Law as it was written in 1986 allowed this. A subsequent change to the law in the 1990's modified this to the current condition.

All landowners that own Managed Forest Law land and have the maximum acreage closed should be aware that they will have to choose which parcels they will keep closed

should they acquire more Managed Forest Law land. The year of entry of the Managed Forest Law land will not alter the need for this decision.

### Forest Crop Law, Managed Forest Law, Food Plots and Gardens

The detection of Chronic Wasting Disease within the deer herd has had many effects upon our state. One of these effects has been to ban baiting to attract wildlife in the southern part of the state. To compensate for this many landowners have been starting food plots or those with land in or applying to enter land in the Managed Forest Law have been asking if food plots are an acceptable practice to feed wildlife. The current law does allow the creation and maintaining of wildlife food plots. However, there are limitations and some guidelines that must be followed.

The major limitation is the size of the food plot. For each entry in the Managed Forest Law there is a requirement that no more than 20% be considered nonproductive for Forestry purposes. This means that if your entry is 10 acres, the amount of nonproductive area can not exceed 2 acres in size. If your original entry already contained 10% nonproductive then the food plot in this example could be no more than 1 acre.

There are no guidelines on what can be planted in a food plot, other than the plants must be a recognized food for deer, but there are guide-

lines on how it is handled. The current law allows the food plot to be tilled, planted, treated with fertilizer and herbicide every year. The plants can even be cut down every fall. However, if the plants are cut they must be left on the ground. If they are removed from the food plot it is considered harvesting of agricultural products which is not allowed in the Managed Forest Law. If this happens then the landowner will be contacted and asked to stop the illegal practice. Withdrawal of the "food plot" parcel from the Managed Forest Law would be the last alternative if the landowner does not comply. The monetary impact of the withdrawal should discourage any landowner from harvesting of agricultural products or exceeding the 20% nonproductive guideline.

There is good news here that food plots are allowed in the Managed Forest Law. The food plots themselves have few restrictions but please be aware what they are. If you have a Forest Crop Law entry (Entry year of 1986 and earlier) there is no provision for food plots and they are not allowed in that law.

Flower and vegetable gardens that are for personal use and aesthetics are not allowed on tax law land. The primary purpose for the tax law is for the practice of forest management and those activities that are compatible with it. As with all practices that are not allowed the landowner will be contacted and asked to remove the gardens.

## Southeast Wisconsin Woodland Owners Conference

The 15<sup>th</sup> annual Southeast Wisconsin Woodland Owners Conference takes place Saturday, January 31, 2004 at the Country Inn Hotel & Conference Center in Waukesha. This all day event is filled with presentations and displays designed to help woodland owners manage their forest for recreation and income. This year's theme celebrates "100 years of Wisconsin Forestry" and includes sessions on private property rights, tree planting, Wisconsin's forest history, what's killing your trees, timber harvesting and marketing, influencing forest policy, and changes to Wisconsin's Managed Forest Tax Law Program. Commercial and public exhibitors will also show and discuss forestry-related products and services. To learn more about Wisconsin Woodland Assistance visit our website at <http://clean-water.uwex.edu/woodland/>.

Contact Milwaukee County UW-Extension at 414.290.2400 for more information or to register. Fee is \$38 per person, or \$72 per couple, if you register before January 16, 2004, and includes all materials, breaks, and lunch. This conference is sponsored by the Wisconsin Woodland Owners Association (WWOA), WWOA Kettle Moraine Chapter, the Wisconsin Forest Productivity Council, the Wisconsin Department of Natural Resources, and the University of Wisconsin-Extension.





## Wisconsin Woodland Owners Conferences

Private woodland owners are invited to the Winter Woodland Owner Conference series cosponsored by Wisconsin Woodland Owners Association, DNR, and UW-Extension. The conferences cover a variety of topics, provide an opportunity to meet other woodland owners from your area, and host exhibitors of woodland products and equipment. The conference series runs from January through March each winter. Conferences are held in Green Bay, Oshkosh/Fond du Lac area, Milwaukee area, Madison, Wausau, and Eau Claire/River Falls area. Dates are set for two conferences at this time. The Milwaukee area conference will be held on January 31 at the Country Inn & Conference Center in Waukesha and the Wausau conference will be held February 14 at the Best Western in Wausau. If you do not receive a brochure on the workshop in your area about a month prior to the conference, please call the WWOA office at 715/346-4798 to have a brochure sent to you. Please visit WWOA's website at [www.wisconsinwoodlands.org](http://www.wisconsinwoodlands.org) for an extensive calendar of events, sample timber sale contract and other information to help you manage your land.

## How to Calculate a Managed Forest Law Withdrawal Tax

One of the questions that landowners in the Managed Forest Law ask often is "how much will I have to pay if I withdraw my land from the MFL?" There are two methods to determine the amount of the withdrawal tax. The tax is the higher of either the Department of Revenue calculation or 5% of the stumpage value of the merchantable timber on the land. Rarely does the 5% of the stumpage value of the merchantable timber exceed the calculation from the Department of Revenue. Because of this the explanation of the Department of Revenue method will be of more use. Since the Department of Revenue provide the calculation for this figure and have all the current land valuation information we have to rely on them for the final dollar amount. However, there is a method that can be used to get you close to the final figure.

To do the calculation will require two things - 1. Your most recent property tax bill for the property that is in MFL and that you want to determine the cost to withdraw, 2. A calculator (Or a pencil and a large enough piece of paper). On your tax bill find the **Total estimated fair market value** and multiply this number by the **net assessed value rate**. Sometimes the **net assessed value rate** figure is expressed as a rate per one thousand dollars and then you must convert the **Total estimated fair market value** to a figure that is per thousand dollars. For example the **net assessed value rate** is 19.9917 and the **Total estimated fair market value** is \$40,000. The calculation would be  $19.9917 \times 40 = \$799.68$ . This number would then be multiplied by the number of years that the land was in the law (10 for example) which would give the landowner a preliminary estimate of \$7996.80. Next the sum of the acreage share taxes and all yield taxes paid during the length of time in the tax law must be subtracted. For our example we will use a 40-acre parcel that has been closed to public access. The acreage share rates for closed parcels have been \$.85/acre from 1994 (first year of entry) to 1997 -  $\$36/\text{year} \times 4 \text{ years} = \$144$ , then \$.74/acre from 1998 to 2002 -  $\$29.60/\text{year} \times 5 \text{ years} = \$148$  and finally for 2003 \$33.20. The total of the acreage share payments \$325.20 which would be subtracted from the \$7,996.80. In the example there were no yield tax payments so the estimated bill is \$7,671.60.

Because the most recent tax bill was used in the calculation the final figure is off a few percent. If we could have the information for 2003 then you could get an accurate number. The estimate that we do have is off approximately the increase in property taxes from 2002 to 2003. Unfortunately the Forest Tax unit will not be able to get any landowner any closer than the process listed above.

### AB323 Update (as of 11/24/03)

The Assembly Bill to modify the Managed Forest Law continues to move through the Wisconsin Legislature. Joint Finance voted 12 to 4, on November 6<sup>th</sup>, to approve the bill with one amendment that did not affect landowners. The amendment affects the use of the closed acre fee with 80% going to the town and 20% going to the county. After passing Joint Finance the Bill was voted on by the Assembly and passed with 91 in favor and 5 opposed. The Bill has moved onto the Senate where hearings will be held and over by the time this newsletter reaches you. It is possible that the Governor will have this Bill on his desk before the end of the year. If the Governor would sign this bill before January 1<sup>st</sup> then all of the changes would take effect with the 2004 entries. Please continue to check the DNR website or the legislative webpage for more recent news

<http://www.dnr.state.wi.us/org/land/forestry/ftax/mflrevisioninfo.htm>

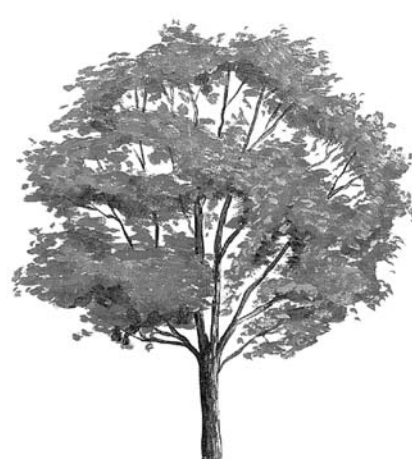
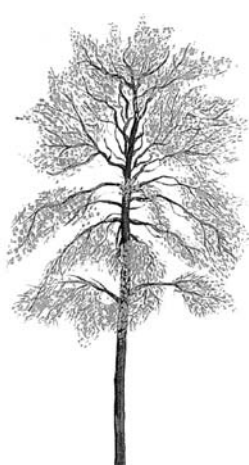
# Preliminary NR 46.30 Stumpage Rates – 2004

46.30(2)(a) Logs (stumpage value per thousand board feet measurement by the Scribner Decimal C log rule).

2004 Rates — Effective Nov. 1, 2003

ZONES

	WAUKESHA	GREEN BAY	CRIVITZ	WAUSAU	WAUTOMA	DODGE-VILLE	RHINE-LANDER	ADAMS	RICHLAND CENTER	HAYWARD	EAU CLAIRE	RIVER FALLS	SPARTA
Cedar	83.85	131.25	80.00	127.00	83.72	82.75	125.00	82.75	NA	125.00	82.75	82.75	82.75
Fir	NA	45.00	45.00	45.00	NA	NA	55.00	NA	NA	55.00	45.00	45.00	45.00
Hemlock	NA	65.45	80.00	61.53	NA	NA	30.00	NA	NA	55.28	67.50	67.50	67.50
Pine													
Jack	44.10	44.10	30.00	47.67	30.00	46.02	52.63	46.02	46.02	50.22	46.02	46.02	46.02
Red	123.02	89.53	126.04	96.28	78.73	110.00	145.34	149.98	110.00	123.05	154.37	120.36	136.09
White	85.00	97.20	127.88	110.84	78.20	74.31	154.46	145.61	118.97	114.76	125.71	104.47	110.62
Spruce	69.37	69.00	103.68	87.27	87.27	69.37	60.59	69.37	69.37	86.96	69.37	69.37	69.37
Tamarack	67.73	67.73	58.30	67.73	67.73	67.73	65.26	67.73	67.73	85.00	67.73	67.73	67.73
Aspen	68.18	60.34	58.46	37.95	24.40	81.39	74.61	24.00	59.09	53.40	43.87	47.54	55.40
Ash	89.04	110.00	103.29	132.51	158.08	125.30	129.20	135.75	131.07	141.20	143.66	100.92	139.64
Basswood	114.87	170.31	180.29	183.64	100.00	208.08	181.88	117.86	139.20	122.69	163.37	134.95	125.94
Birch													
White	50.00	130.72	156.32	121.89	137.37	50.00	204.71	115.00	50.00	139.32	86.31	65.57	78.93
Yellow	186.69	226.67	328.57	123.38	209.00	186.69	179.14	118.26	186.69	207.85	120.00	118.26	118.26
Elm	81.65	50.00	90.00	120.78	117.50	104.49	27.76	82.77	87.34	27.76	82.77	125.00	94.17
Maple													
Sugar	350.95	467.50	389.16	386.87	332.83	346.40	362.59	159.71	402.66	313.51	327.82	301.19	255.00
Other	152.34	174.93	156.43	183.00	195.74	161.79	140.58	159.71	132.84	138.97	130.48	131.63	115.77
Oak													
Red	350.00	350.00	348.73	407.97	482.03	417.77	370.43	364.04	380.95	273.57	383.59	364.44	356.56
White	150.00	265.41	167.39	318.12	258.97	235.36	96.92	170.76	181.45	109.88	132.64	110.98	161.19
Other	120.00	265.50	180.00	140.53	109.88	206.18	289.10	129.01	193.13	205.75	157.29	112.52	148.37
Other Hardwood	200.00	130.00	175.35	125.62	120.09	338.41	150.00	136.09	227.66	127.44	75.52	158.01	105.65
Black Walnut	645.74	NA	NA	NA	NA	992.71	NA	NA	1348.95	NA	796.49	850.00	796.49



46.30(2)(b) Cord Products - 128 cubic feet of wood, air and bark assuming careful piling.

	WAUKESHA	GREEN BAY	CRIVITZ	WAUSAU	WAUTOMA	DODGE-VILLE	RHINE-LANDER	ADAMS	RICHLAND CENTER	HAYWARD	EAU CLAIRE	RIVER FALLS	SPARTA
Cedar	25.06	32.20	33.65	13.36	31.39	24.39	6.57	10.12	NA	30.00	9.93	10.12	10.12
Fir	NA	23.10	23.33	17.15	NA	NA	21.24	15.52	NA	21.88	17.93	20.00	15.52
Hemlock	NA	12.39	16.40	12.34	NA	NA	13.49	12.76	NA	10.01	12.76	15.52	12.76
Pine													
Jack	25.00	22.00	51.94	35.05	36.98	15.00	48.00	40.62	29.46	46.37	43.04	46.58	35.18
Red	30.00	21.41	54.98	44.55	42.98	30.00	47.00	43.28	32.39	47.02	44.53	36.89	48.87
White	25.00	17.31	29.94	27.02	29.27	15.50	26.82	26.91	18.67	18.34	27.28	28.90	25.59
Spruce	25.00	19.18	34.39	38.71	37.76	12.52	40.49	29.90	21.74	29.11	27.16	27.00	21.35
Tamarack	19.22	21.31	21.31	25.00	21.31	19.11	17.67	25.03	19.11	18.44	24.83	25.03	27.07
Aspen	13.00	19.34	30.14	23.40	9.56	7.36	26.85	19.15	20.33	26.87	23.16	25.44	19.33
Birch	15.00	14.08	21.66	16.70	21.05	21.45	25.28	15.73	21.45	19.83	17.56	11.62	10.78
Basswood	6.20	3.17	3.17	5.14	3.17	5.00	7.49	2.00	5.00	6.32	3.68	4.69	4.69
Oak	13.77	17.69	21.06	9.77	9.47	5.00	17.57	13.51	8.53	10.73	15.05	7.30	14.69
Other Hardwood	10.00	7.96	24.66	14.29	12.17	5.68	20.84	15.16	11.63	13.28	18.74	12.45	19.48
Fuelwood	10.00	11.00	13.11	4.69	9.00	8.54	6.57	7.20	8.54	7.94	6.00	4.93	3.40

46.30(2)(c) Piece products (stumpage value per piece).

Posts & Poles	WAUKESHA	GREEN BAY	CRIVITZ	WAUSAU	WAUTOMA	DODGE-VILLE	RHINE-LANDER	ADAMS	RICHLAND CENTER	HAYWARD	EAU CLAIRE	RIVER FALLS	SPARTA
7 and 8 ft.	0.71	0.63	0.54	0.72	0.65	0.71	0.59	0.77	0.71	0.77	0.70	0.62	0.63
10 and 12 ft.	2.12	1.88	1.61	2.15	1.95	2.12	1.77	2.32	2.12	2.30	2.11	1.87	1.88
14 and 16 ft.	3.53	3.13	2.68	3.58	3.26	3.53	2.95	3.87	3.53	3.83	3.52	3.11	3.13
18 and 20 ft.	7.02	6.21	5.33	7.12	6.47	7.02	5.87	7.70	7.02	7.62	6.99	6.18	6.21
21 and 30 ft.	10.07	8.91	7.65	10.22	9.29	10.07	8.42	11.04	10.07	10.93	10.03	8.87	8.91
31 and 40 ft.	17.40	15.39	13.21	17.65	16.05	17.40	14.55	19.08	17.40	18.88	17.32	15.32	15.39
41 and 50 ft.	26.02	23.02	19.75	26.39	24.00	26.02	21.76	28.53	26.02	28.24	25.90	22.91	23.02
51 and 60 ft.	35.94	31.79	27.28	36.46	33.15	35.94	30.06	39.41	35.94	39.01	35.77	31.65	31.79
61 and 70 ft.	47.00	41.58	35.68	47.68	43.35	47.00	39.31	51.54	47.00	51.01	46.79	41.39	41.58
Christmas Trees													
Unsheared	1.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	3.00
Sheared	5.78	5.78	5.78	5.78	5.78	5.78	5.78	5.78	5.78	5.78	5.78	5.78	5.78

\* Note: Stumpage values used to calculate severance and yield taxes during any specific period are intended for the purposes of the Forest Crop Land and Managed Forest Law. They are not a guarantee of actual market prices. Actual market prices can fluctuate, both up and down, and are the product of macro and micro-economic conditions reflecting specific factors of each individual sale.

**Department of Natural Resources**  
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